



## 1995 ASSEMBLY BILL 1053

March 19, 1996 - Introduced by Representatives SERATTI, SILBAUGH and GROTHMAN, cosponsored by Senators ZIEN and BRESKE. Referred to Joint survey committee on Tax Exemptions.

1     **AN ACT to amend** 77.54 (5) (b) of the statutes; **relating to:** the sales tax and use  
2     tax exemption for motor vehicles.

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### *Analysis by the Legislative Reference Bureau*

Under current law, motor vehicles and accessories, attachments, parts, supplies and materials for them are exempt from the sales tax and the use tax if they are sold to common or contract carriers that use the vehicles exclusively as common or contract carriers. Under this bill, those exemptions also apply if common or contract carriers also use the vehicle to haul raw forest products for their own business and if the vehicle can carry at least 80,000 pounds.

This bill will be referred to the joint survey committee on tax exemptions for a detailed analysis, which will be printed as an appendix to this bill.

For further information see the *state and local* fiscal estimate, which will be printed as an appendix to this bill.

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*The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:*

3     **SECTION 1.** 77.54 (5) (b) of the statutes is amended to read:  
4     77.54 (5) (b) Motor trucks, truck tractors, road tractors, buses, trailers and  
5     semitrailers, and accessories, attachments, parts, supplies and materials therefor,  
6     sold to common or contract carriers who use such motor trucks, truck tractors, road  
7     tractors, buses, trailers and semitrailers exclusively as common or contract carriers  
8     and as haulers of raw forest products, as defined in s. 348.01 (2) (bt), for their own

1 business if the vehicle can carry a load of at least 80,000 pounds or exclusively as  
2 common or contract carriers, including the urban mass transportation of passengers  
3 as defined in s. 71.38.

4 **SECTION 2. Effective date.**

5 (1) This act takes effect on the first day of the 2nd month beginning after  
6 publication.

7 (END)